

**THORSON
BARNETT &
McDONALD, P.C.**
Attorneys at Law

3315 Two Union Square
601 Union Street
Seattle, Washington 98101
Telephone: (206) 467-1240
Fax: (206) 467-1230

WILLIAM D. WHITMAN
(206) 467-1243

October 30, 2012

VIA CERTIFIED MAIL

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

On behalf of NAC, Inc., we are filing the top-hat statement required under DOL Reg. §2520.104-23 as to the NAC, Inc. Value Contribution Plan.

Name of Employer: NAC, Inc.

Employer address: 1203 West Riverside Avenue, Spokane, WA 99201-1107

Employer EIN: 91-1086202

Declaration as to Top-Hat Status: The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: One

Number of Employees in Plan: Three

Please direct any questions concerning this filing to the undersigned.

Sincerely,

THORSON BARNETT & McDONALD, P.C.



William D. Whitman

WDW/dg

cc: Bruce Blackmer
Gair Petrie, Esq.

2012 NOV -5 PM 4:19

